



Trustees' Financial Summary

FY2015-16

Submit ID: 0596-66474773

32 Missoula County

0596 Swan Valley Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Karen Anderson **Phone #:** (406) 754-2320

(Signature)

(Date)

Chair, Board of Trustees: John Mercer

(Signature)

(Date)

County Superintendant Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
042	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
105	Private	LOCAL		
106	21st Century Community Learning	FEDERAL		84.287
315	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,617.94	15,840.58		146.60
02	Taxes Receivable - Real and Personal (120-149)	3,894.22	1,398.52		
03	Taxes Receivable - Protested (150-159)	2,036.73	734.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	45,548.89	17,973.62		146.60
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,930.95	2,133.04		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	699.59			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	38,918.35	15,840.58		146.60
52	TOTAL FUND BALANCE/EQUITY	39,617.94	15,840.58		146.60
53	TOTAL LIABILITIES AND FUND BALANCE	45,548.89	17,973.62		146.60

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		13,021.48	27,093.28	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,117.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		13,021.48	29,210.78	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			2,117.50	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			2,117.50	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		13,021.48	27,093.28	
52	TOTAL FUND BALANCE/EQUITY		13,021.48	27,093.28	
53	TOTAL LIABILITIES AND FUND BALANCE		13,021.48	29,210.78	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				7,427.75
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				7,427.75
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				7,427.75
52	TOTAL FUND BALANCE/EQUITY				7,427.75
53	TOTAL LIABILITIES AND FUND BALANCE				7,427.75

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,125.08	3,184.99		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,125.08	3,184.99		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,125.08	3,184.99		
52	TOTAL FUND BALANCE/EQUITY	3,125.08	3,184.99		
53	TOTAL LIABILITIES AND FUND BALANCE	3,125.08	3,184.99		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,032.61	2.95		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,032.61	2.95		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,032.61	2.95		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,032.61	2.95		
53	TOTAL LIABILITIES AND FUND BALANCE	2,032.61	2.95		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,936.20	24,333.28
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,936.20	24,333.28
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			4,936.20	24,333.28
52	TOTAL FUND BALANCE/EQUITY			4,936.20	24,333.28
53	TOTAL LIABILITIES AND FUND BALANCE			4,936.20	24,333.28



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,404.42	32,469.02		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	15,404.42	32,469.02		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	15,404.42	32,469.02		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	15,404.42	32,469.02		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	15,404.42	32,469.02		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	0.00	8,872.58
1111	District Levy - Real Property	186,827.23	177,673.08
1112	District Levy - Personal Property	30.91	156.81
1114	District Levy - Pers Prop/Mobile Homes	293.45	620.09
1190	Penalties and Interest on Taxes	824.46	671.29
1510	Interest Earnings	218.79	466.55
3110	Direct State Aid	134,255.74	141,041.15
3111	Quality Educator	10,020.35	10,260.45
3112	At Risk Student	1,498.01	2,706.55
3113	Indian Education For All	652.80	605.52
3114	American Indian Achievement Gap	200.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	4,110.75	7,294.83
3116	Data For Achievement	480.00	580.00
3118	Natural Resource Development	956.73	1,583.41
3444	State School Block Grant	8,569.95	8,569.95
3446	SB96 Block Grant Reimbursement	378.54	0.00
6100	Material Prior Period Revenue Adjustments	1,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		350,817.71	361,307.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	100,749.36	118,321.58
			2XX Personal Services - Employee Benefits	22,529.74	27,322.10
			3XX Purchased Professional and Technical Services	4,315.89	6,951.20
			4XX Purchased Property Services	358.40	1,575.78
			6XX Supplies and Materials	7,201.12	7,883.27
			8XX Other Expenditures	2,985.32	951.75
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services	0.00	2,657.50
			6XX Supplies and Materials	0.00	319.82
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	1,599.33	2,832.20
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services	150.00	0.00
			6XX Supplies and Materials	1,174.77	795.57



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	8,101.89	8,822.54
		3XX	Purchased Professional and Technical Services	27,106.97	26,054.75
		5XX	Other Purchased Services	7,443.87	7,648.40
		6XX	Supplies and Materials	671.97	840.77
		810	Dues and Fees	663.00	816.00
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	34,902.92	35,167.22
		3XX	Purchased Professional and Technical Services	3,220.00	0.00
		5XX	Other Purchased Services	952.01	4,223.98
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	34,562.96	36,064.08
		2XX	Personal Services - Employee Benefits	10,309.28	11,340.61
		3XX	Purchased Professional and Technical Services	3,135.15	1,464.00
		4XX	Purchased Property Services	37,137.90	22,980.99
		5XX	Other Purchased Services	3,221.00	3,238.00
		6XX	Supplies and Materials	2,011.70	1,914.31
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	12,986.52	13,467.98
		2XX	Personal Services - Employee Benefits	7,211.66	7,451.53
		3XX	Purchased Professional and Technical Services	6,000.00	6,000.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	452.18	432.43
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		5XX	Other Purchased Services	1,213.80	1,408.90
		8XX	Other Expenditures	1,948.80	1,971.20
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		5XX	Other Purchased Services	3,536.00	3,352.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>347,853.51</u>	<u>364,271.36</u>



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Schedule Of Changes Worksheet						Fund Code 01
Beginning Fund Balance						42,492.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						361,307.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						364,271.36 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	699.59	Less Last Year	609.60	(4b)		89.99
						89.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						39,617.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	3,192.09
	1111 District Levy - Real Property	53,468.52	63,631.39
	1112 District Levy - Personal Property	11.96	50.27
	1114 District Levy - Pers Prop/Mobile Homes	107.17	195.15
	1190 Penalties and Interest on Taxes	269.07	218.85
	1510 Interest Earnings	34.74	33.73
	2220 County On-Schedule Trans Reimb	9,533.84	9,450.13
	3210 State On-Schedule Trans Reimb	9,533.86	9,450.15
	3444 State School Block Grant	2,482.48	2,482.48
	3446 SB96 Block Grant Reimbursement	146.48	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		75,588.12	88,704.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	9,718.08	9,865.50
			4XX Purchased Property Services	760.00	520.00
			5XX Other Purchased Services	67,490.36	67,953.60
			6XX Supplies and Materials	5,233.54	3,156.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				83,201.98	81,495.75

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	8,632.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,704.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,495.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,840.58	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1613 Special Milk Program	169.80	335.15
	4550 Federal Child Nutrition	551.53	821.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>721.33</u>	<u>1,156.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	664.06	1,089.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>664.06</u>	<u>1,089.12</u>

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					78.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,156.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,089.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					146.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.53	28.79
	2240 County Retirement Distribution	33,573.58	40,270.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,591.11	40,299.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	18,755.77	22,413.73
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	925.43	0.00
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	6,452.06	6,432.65
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	6,140.39	5,626.16
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,169.50	2,155.18
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	311.42	174.79
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,754.57	36,802.51

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					9,524.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					40,299.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,802.51 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,021.48 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
042	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,351.54
105	Private	
	1900 Other Revenue from Local Sources	3,230.20
106	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	9,682.02
315	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	11,119.48
316	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	18,060.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,443.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
042	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		1,506.00
		5XX	Other Purchased Services		9,775.54
		6XX	Supplies and Materials		70.00
			042 Subtotal		11,351.54
105	Private				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		530.00
		6XX	Supplies and Materials		91.03
			105 Subtotal		621.03
106	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX	Personal Services - Salaries		8,713.27
		2XX	Personal Services - Employee Benefits		1,494.87
		3XX	Purchased Professional and Technical Services		640.00
		5XX	Other Purchased Services		605.20
		6XX	Supplies and Materials		346.66
			106 Subtotal		11,800.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
315	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,707.00
			2XX Personal Services - Employee Benefits		3,182.40
			6XX Supplies and Materials		230.00
			315 Subtotal		11,119.40
316	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,707.00
			2XX Personal Services - Employee Benefits		1,322.94
			3XX Purchased Professional and Technical Services		2,000.00
			5XX Other Purchased Services		2,500.00
			316 Subtotal		13,529.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					48,421.91

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	22,071.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,443.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,421.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,093.28	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
042 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	11,351.54	11,351.54	0.00
105 Private	3,230.20	621.03	2,609.17
106 21st Century Community Learning	9,682.02	11,800.00	-2,117.98
315 Title I, Part A, Improving Basic Programs	11,119.48	11,119.40	0.08
316 Title I, Part A, Improving Basic Programs	18,060.00	13,529.94	4,530.06
Total	53,443.24	48,421.91	5,021.33



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.44	31.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17.44</u>	<u>31.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					7,396.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,427.75 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10.66	14.50
	3281 State Technology Aid	301.87	312.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		312.53	326.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	1,344.00	605.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,344.00	605.00	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						3,403.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						326.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						605.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,125.08 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.53	13.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7.53</u>	<u>13.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					3,171.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,184.99 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.25	8.44
	1910 Rentals	91.00	45.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>97.25</u>	<u>53.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	6XX Supplies and Materials			715.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>715.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	1,979.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,032.61	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.77	8.04
	1700 Student Extracurricular Activity Receipts	2,203.00	1,886.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,207.77	1,894.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	1,381.67	843.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,381.67	843.47	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						3,885.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,894.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						843.47 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,936.20 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	88.34	117.90
	1900 Other Revenue from Local Sources	1,659.15	822.28
	1910 Rentals	30.00	0.00
	1920 Contributions/Donations from Private Sources	31,792.54	37,780.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,570.03	38,720.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	15,105.39	15,115.63
			2XX Personal Services - Employee Benefits	2,613.52	6,971.62
			3XX Purchased Professional and Technical Services	4,824.68	0.00
			4XX Purchased Property Services	0.00	96.25
			5XX Other Purchased Services	702.00	0.00
			6XX Supplies and Materials	4,114.36	2,799.96
	21XX Support Services - Students				
			1XX Personal Services - Salaries	11,595.07	9,906.34
			3XX Purchased Professional and Technical Services	2,400.00	0.00
			6XX Supplies and Materials	905.41	450.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,260.43	35,340.70

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	20,953.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,720.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,340.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,333.28	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	120,318.01	145,734.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,539.03	2,314.37
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	41.90
XX	XXX 26XX 41X	Energy Utility Services	14,963.53	13,025.56
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,931.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,931.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,310.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,660.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,351.94
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	13,467.98	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,451.53	0.00	0.00	0.00	0.00
280	1XXX	3XX	6,000.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	432.43	0.00	0.00	0.00	0.00
Totals			27,351.94	0.00	0.00	0.00	0.00

27,351.94

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0596-66474773

32 Missoula County

0596 Swan Valley Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	12,881.00	0.00	0.00	728.00	12,153.00
Buildings	559,915.00	0.00	0.00	10,668.00	549,247.00
Machinery and Equipment	16,292.00	0.00	0.00	552.00	15,740.00
Totals at Historical Cost	589,088.00	0.00	0.00	11,948.00	577,140.00
Depreciation					
Building Accum	251,737.00	0.00	0.00	0.00	251,737.00
Machinery and Equipment Accum	10,680.00	0.00	0.00	0.00	10,680.00
Total Accumulated Depreciation	262,417.00	0.00	0.00	0.00	262,417.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	326,671.00	0.00	0.00	11,948.00	314,723.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0596-66474773

32 Missoula County

0596 Swan Valley Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	25,323.47	0.00	0.00	0.00	25,323.47	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	25,323.47	0.00	0.00	0.00	25,323.47	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0596-66474773

32 Missoula County

0596 Swan Valley Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	0.00	78,614.74	0.00	78,614.74
Net Pension - TRS	0.00	191,844.00	0.00	191,844.00